

**STATE CONSTITUTION (EXCERPT)
CONSTITUTION OF MICHIGAN OF 1963**

§ 1 Oath of public officers.

Sec. 1. All officers, legislative, executive and judicial, before entering upon the duties of their respective offices, shall take and subscribe the following oath or affirmation: I do solemnly swear (or affirm) that I will support the Constitution of the United States and the constitution of this state, and that I will faithfully discharge the duties of the office of according to the best of my ability. No other oath, affirmation, or any religious test shall be required as a qualification for any office or public trust.

History: Const. 1963, Art. XI, § 1, Eff. Jan. 1, 1964.

Former constitution: See Const. 1908, Art. XVI, § 2.

**CONSTITUTIONAL OATH OF OFFICE (EXCERPT)
Act 22 of 1951**

15.151 Constitutional oath of office; employees and persons in service of state.

Sec. 1. All persons now employed, or who may be employed by the state of Michigan or any governmental agency thereof, and all other persons in the service of the state or any governmental agency, shall, as a condition of their employment, take and subscribe to the oath or affirmation required of members of the legislature and other public officers by section 2 of article 16 of the constitution of 1908 of the state of Michigan.

History: 1951, Act 22, Imd. Eff. Apr. 5, 1951.

Compiler's note: For constitutional provision referred to in this section, see now Const. 1963, Art. XI, § 1.

**PERMANENT IMPROVEMENTS BY COUNTIES (EXCERPT)
Act 118 of 1923**

141.61 Borrowing money for permanent improvements; issuance, sale, and payment of bonds.

Sec. 1. When the county board of commissioners of any county within this state considers it expedient for the county or its lawful officers, agents, and servants to make or cause to be made any permanent improvement or improvements in or additions to or about roads, highways, bridges, boulevards, parks, buildings, courthouses, infirmaries, sanatoria, or any other permanent improvements, authorized by law, relating to county property or to public property under the control or management of county authorities, the county board of commissioners may, by resolution of a majority of the members-elect, authorize and direct the borrowing on the faith and credit of the county of the sums of money as in the judgment of the board may be needed, subject to the constitutional limitations upon county indebtedness, and the county board of commissioners may, in the resolution, authorize and direct the issue and sale of bonds of the county to secure the repayment of the sums borrowed, which bonds shall be paid from taxes levied without limitation as to rate or amount to the extent necessary for the repayment of the bonds. For any permanent improvement that may lawfully be made by the county authorities on the faith and credit of the county, the bonds of the county may be issued and sold to raise the money to pay for the improvement, or the bonds may be issued and negotiated to secure the payment of indebtedness incurred in making the permanent improvements. The bonds issued under this act are subject to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

History: 1923, Act 118, Eff. Aug. 30, 1923;—CL 1929, 2347;—Am. 1941, Act 282, Eff. Jan. 10, 1942;—CL 1948, 141.61;—Am. 1973, Act 123, Imd. Eff. Aug. 21, 1973;—Am. 2002, Act 286, Imd. Eff. May 9, 2002.

**PERMANENT IMPROVEMENTS BY COUNTIES (EXCERPT)
Act 118 of 1923**

141.61a Constructing, equipping, or making alterations in public buildings; authorization of expenditures.

Sec. 1a. The county board of commissioners without submitting the same to the vote of the electors may authorize annually the expenditure of any funds on hand not raised by taxation for the purpose of constructing, equipping, or making alterations in any of the public buildings in the county if the county board of commissioners shall by resolution of a majority of the total membership of the board authorize the same.

History: Add. 1941, Act 282, Eff. Jan. 10, 1942;—CL 1948, 141.61a;—Am. 1957, Act 186, Imd. Eff. June 4, 1957;—Am. 1973, Act 123, Imd. Eff. Aug. 21, 1973;—Am. 1975, Act 162, Imd. Eff. July 14, 1975.

**PERMANENT IMPROVEMENTS BY COUNTIES (EXCERPT)
Act 118 of 1923**

141.62 Board's resolution; contents; referendum.

Sec. 2. The resolution of the board of supervisors shall contain a proviso that it shall not become effective or binding upon the county until it shall be approved by a majority of the electors voting at an election to be designated. The board of supervisors may submit the question of the issue and sale of said bonds at any regular election held under the general laws of the state of Michigan at which the electors of the entire county vote, or it may designate a special election to be called by the county clerk by direction of said board of supervisors for the purpose of submitting to the electors the question of issuing said bonds. The board of supervisors may call a special election for the purposes of this act upon a date coincident with any local or municipal election or primary election for any portion of the county.

History: 1923, Act 118, Eff. Aug. 30, 1923;—CL 1929, 2348;—CL 1948, 141.62.

PERMANENT IMPROVEMENTS BY COUNTIES (EXCERPT)
Act 118 of 1923

141.63 Board's resolution; required notices; election procedure; construed.

Sec. 3. The county clerk shall, at least 30 days before any election at which the electors are to vote on any county bond issue, serve a copy of said resolution on the sheriff of the county and the sheriff shall, at least 20 days before said election, cause to be posted in 2 of the most public and conspicuous places in each election precinct or district in the county notices of said election containing the full text of the resolution aforesaid. The county clerk shall also cause to be published in at least 1 newspaper having a general circulation in the county, one published in the county, if such there be, a like notice for 3 successive weeks immediately prior to said election. The county clerk shall also cause to be served on the clerk of each city, village and township a copy of said resolution, at least 30 days before the time fixed for the holding of said election. All municipal and township authorities shall take such action relating to said election as shall be necessary to provide for the holding thereof but no election called under the provisions of this act shall be construed as a special municipal election within the limitations of Act No. 278 or Act No. 279 of the Public Acts of 1909 and amendments thereto. The notice required to be posted by the sheriff and published by the county clerk shall be deemed sufficient notice of said election. All elections herein provided for shall be conducted, all votes shall be received and counted, and all returns shall be made in accordance with the general election laws of the state of Michigan, unless herein otherwise provided: Provided, Where in any bond issues heretofore approved, the giving and posting of the notices required by this section have been made in accordance with the provisions of Act No. 351 of the Public Acts of 1925, rather than as heretofore provided for in this section, the said bond issues and all bonds issued thereunder are hereby validated, approved and confirmed as to the giving and posting of such notices.

History: 1923, Act 118, Eff. Aug. 30, 1923;—Am. 1929, Act 243, Imd. Eff. May 22, 1929;—CL 1929, 2349;—CL 1948, 141.63.

Compiler's note: For provisions of Act 278 of 1909 and Act 279 of 1909, referred to in this section, see § 78.1 et seq. and § 117.1 et seq., respectively. Act 351 of 1925, also referred to in this section, was repealed by Act 116 of 1954. See now § 168.1 et seq.

PERMANENT IMPROVEMENTS BY COUNTIES (EXCERPT)
Act 118 of 1923

141.64 Election returns; certificate, recording; authorized acts.

Sec. 4. When the returns from the election herein provided for shall show that a majority of the electors of the county voting thereon have approved the resolution of the board of supervisors aforesaid, the county clerk shall make a certificate to this effect and shall record the same with the official record of the proceedings of the board of supervisors and thereupon said resolution shall become and be effective and binding upon the county, its officers, agents, servants and electors, and the authority delegated to and the duties imposed upon officers, agents and servants shall attach to and become and be binding upon such officers, agents and servants of the county and all who deal with them as representatives of the county; and all things provided for in said resolution may be done for, on behalf of, and on account of said county.

History: 1923, Act 118, Eff. Aug. 30, 1923;—CL 1929, 2350;—CL 1948, 141.64.

PERMANENT IMPROVEMENTS BY COUNTIES (EXCERPT)
Act 118 of 1923

141.65 Provisions cumulative; election.

Sec. 5. This act and the powers and authority hereby granted shall be deemed cumulative and confirmatory of powers heretofore or hereafter granted to counties to borrow money or incur obligations for county purposes or issue bonds of the county or contract to secure repayment of moneys borrowed. If provision was heretofore or hereafter made for borrowing money, incurring obligations, or issuing bonds by counties, those provisions or the provisions of this act may be followed at the election of county authorities.

History: 1923, Act 118, Eff. Aug. 30, 1923;—CL 1929, 2351;—CL 1948, 141.65;—Am. 1973, Act 123, Imd. Eff. Aug. 21, 1973;—Am. 1975, Act 162, Imd. Eff. July 14, 1975.

PERMANENT IMPROVEMENTS BY COUNTIES (EXCERPT)
Act 118 of 1923

141.66 Validation clause.

Sec. 6. Nothing in this act shall invalidate any bonds heretofore authorized or any proceedings heretofore taken to authorize the issuance of bonds by any county of the state, but all proceedings and elections heretofore since January 1, 1920, taken and held to authorize the issuance of bonds of any county, and all bonds heretofore issued under authority of a vote of a majority of the electors in said county, voting upon the question at an election held for that purpose are hereby validated, approved and confirmed.

History: 1923, Act 118, Eff. Aug. 30, 1923;—CL 1929, 2352;—CL 1948, 141.66.

PUBLIC BUILDINGS AND BRIDGES (EXCERPT)
Act 28 of 1911

141.71 Tax for sites, construction, or repair of public buildings or bridges; limitations; bonds subject to revised municipal finance act.

Sec. 1. (1) The county board of commissioners of a county may, subject to the limitations provided in the property tax limitation act, 1933 PA 62, MCL 211.201 to 211.217a, in any 1 year levy a tax for purchase of real estate for sites for, and the construction or repair of public buildings or bridges. The foregoing limitations shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidences of indebtedness or for the payment of assessments or contract obligations in anticipation of which bonds are issued, which taxes may be imposed without limitation as to rate or amount and in addition to any other taxes, even though the bonds or other evidences of indebtedness were issued for the foregoing purposes.

(2) Bonds issued under this act are subject to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

History: 1911, Act 28, Eff. Aug. 1, 1911;—CL 1915, 2306;—Am. 1919, Act 40, Imd. Eff. Mar. 31, 1919;—CL 1929, 2353;—CL 1948, 141.71;—Am. 1973, Act 125, Imd. Eff. Aug. 22, 1973;—Am. 2002, Act 338, Imd. Eff. May 23, 2002.

Former law: See Act 41 of 1909.

PUBLIC BUILDINGS AND BRIDGES (EXCERPT)
Act 28 of 1911

141.72 Board of supervisors; excess sums; referendum, procedure.

Sec. 2. Whenever the board of supervisors of any county shall by resolution vote in favor of levying a tax or borrowing money in excess of the amounts prescribed in section 1 of this act, the question of levying or borrowing such sum shall be submitted to the electors of the county at the general November election, or the biennial spring election, or at an election to be held on the first Monday in April subsequent to the passage of such resolution by the board of supervisors. A copy of such resolution shall be served upon the sheriff of the county by the county clerk. It shall be the duty of the sheriff at least 20 days prior to the date of the election, at which such question shall be submitted to the electors, to cause to be delivered to the township clerk in each township, and to the chairman of the board of election inspectors in each ward in any city in his county, a notice in writing that at such election there will be submitted to the electors of such county the question of raising the amount prescribed in the resolution passed by the board of supervisors, and cause the same to be published in 1 or more newspapers printed and circulating in said county, if 1 be printed and circulated therein, at least 2 consecutive weeks before said election.

History: 1911, Act 28, Eff. Aug. 1, 1911;—CL 1915, 2307;—CL 1929, 2354;—CL 1948, 141.72.

PUBLIC BUILDINGS AND BRIDGES (EXCERPT)
Act 28 of 1911

141.73 Notice of election; posting.

Sec. 3. It shall be the duty of the township clerk or chairman of the board of election inspectors, upon receipt of the notice herein required, to give notice in writing under his hand of the time and place when such question will be submitted to the electors. Such township clerk or chairman of the board of election inspectors shall cause such notice to be posted up in at least 5 of the most public places in the said township or ward, at least 10 days before said election.

History: 1911, Act 28, Eff. Aug. 1, 1911;—CL 1915, 2308;—CL 1929, 2355;—CL 1948, 141.73.

PUBLIC BUILDINGS AND BRIDGES (EXCERPT)
Act 28 of 1911

141.74 Ballots; form, distribution, counting; authorizing vote, effect.

Sec. 4. It shall be the duty of the board of election commissioners of such county to prepare the necessary ballots for use of the electors in voting upon the question referred to in this act. The said question shall be printed upon a ballot separate and distinct from all other ballots, which ballot shall be in the following form:

Instruction to Voter.

Mark a cross in the square to the left of the word "Yes" or "No."

To authorize the board of supervisors to borrow \$.....

☐ Yes.

To authorize the board of supervisors to borrow \$.....

☐ No.

There shall be inserted in the above blank the amount set forth in the resolution of the board of supervisors. The ballots so prepared shall be distributed by the board of election commissioners within the same time and in the same manner that ballots are distributed prior to a general election. All ballots upon which an elector marks a cross in the square to the left of the word "Yes" shall be counted in favor of raising the amount stated in the resolution of the board of supervisors, and all ballots upon which an elector marks a cross in the square to the left of the word "No" shall be counted against the question of raising the amount set forth in the resolution of the board of supervisors. All ballots cast at any election on such question, shall be received, counted, canvassed and returned in the manner now governing for the election of county officers. If at any such election a majority of the electors voting on such question shall decide in favor of authorizing the board of supervisors to raise the amount set forth in said resolution, such amount may be borrowed in the same manner as the amounts referred to in section 1 of this act may be borrowed in the first instance.

History: 1911, Act 28, Eff. Aug. 1, 1911;—CL 1915, 2309;—CL 1929, 2356;—CL 1948, 141.74.

BORROWING FOR ROAD PURPOSES (EXCERPT)

Act 143 of 1943

141.251 Borrowing money and issuing notes for county road purposes; resolution.

Sec. 1. Boards of county road commissioners are authorized and empowered, upon the adoption of a resolution, to borrow money, the sum of which shall not exceed the amount previously authorized by their respective county board of commissioners, in anticipation of and to pledge for the payment of the borrowed money, future revenues derived from state collected taxes returned to the county for county road purposes pursuant to law and to issue notes for the purpose of purchasing road machinery or equipment, for improvement of county highways, or for other general county road purposes.

(2) Notes issued under this act are subject to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

History: 1943, Act 143, Eff. July 30, 1943;—CL 1948, 141.251;—Am. 1951, Act 227, Eff. Sept. 28, 1951;—Am. 1983, Act 51, Imd. Eff. May 16, 1983;—Am. 2002, Act 194, Imd. Eff. Apr. 29, 2002.

Compiler's note: Sec. 1. should evidently read "Sec. 1. (1)."

BORROWING FOR ROAD PURPOSES (EXCERPT)

Act 143 of 1943

141.252 Notes; issuance; provisions.

Sec. 2. All notes issued under this act are subject to all of the following provisions:

(a) For the purpose of computing the amount that may be borrowed, a loan made under this act shall not, when payable as provided in this section, exceed that percentage of the total aggregate revenues derived from state collected taxes returned to a county for county road purposes pursuant to law for the 5 immediately succeeding years:

- (i) In 10 installments, 40%.
- (ii) In 9 installments, 36%.
- (iii) In 8 installments, 32%.
- (iv) In 7 installments, 28%.
- (v) In 6 installments, 24%.
- (vi) In 5 installments, 20%.
- (vii) In 4 installments, 16%.
- (viii) In 3 installments, 12%.
- (ix) In 2 installments, 8%.
- (x) In 1 installment, 4%.

(b) A loan payable in more than 2 installments shall not be authorized for any purpose other than for the construction, improvement, maintenance, or repair of highways. At no time shall the total loans outstanding

under this act exceed 40% of the sum of the revenues derived from state collected taxes returned to the county for county road purposes for the immediately preceding 5 calendar years and not specifically allocated for other purposes.

(c) The resolution authorizing the borrowing shall contain an irrevocable appropriation providing for the payment of the principal and interest from the money to be derived from state collected taxes returned to the county for county road purposes pursuant to law that have not been previously specifically allocated for other purposes.

History: 1943, Act 143, Eff. July 30, 1943;—CL 1948, 141.252;—Am. 1951, Act 227, Eff. Sept. 28, 1951;—Am. 1973, Act 65, Imd. Eff. July 23, 1973;—Am. 2002, Act 194, Imd. Eff. Apr. 29, 2002.

BORROWING FOR ROAD PURPOSES (EXCERPT)

Act 143 of 1943

141.253 Repealed. 2002, Act 194, Imd. Eff. Apr. 29, 2002.

Compiler's note: The repealed section pertained to approval or denial by municipal finance commission or successor agency of borrowing and issuing of notes.

BORROWING FOR ROAD PURPOSES (EXCERPT)

Act 143 of 1943

141.254 Saving clause; pledging allocated revenues prohibited.

Sec. 4. Should any provision or section of this act be held to be invalid for any reason, such holding shall not be construed as affecting the validity of any remaining portion of such section or of this act, it being the legislative intent that this act shall stand, notwithstanding the invalidity of any such provisions or section. Nothing in this act contained shall be construed as permitting any board of county road commissioners to pledge future revenues derived from state collected taxes returned to such county for county road purposes which are by law required to be allocated to (1) any city or village, (2) the relief of assessment districts established under provisions of Act No. 59 of the Public Acts of 1915, as amended, or (3) the reduction of taxes for the payment of bonds.

History: 1943, Act 143, Eff. July 30, 1943;—CL 1948, 141.254;—Am. 1951, Act 227, Eff. Sept. 28, 1951.

Compiler's note: Act 59 of 1915, referred to in this section, was repealed by Act 77 of 1958.

BUDGET HEARINGS OF LOCAL GOVERNMENTS (EXCERPT)

Act 43 of 1963 (2nd Ex. Sess.)

141.411 Local unit of government; definition.

Sec. 1. As used in this act "local unit" means a county, township, city, village, authority or school district empowered by the constitution or by law to prepare budgets of estimated expenditures and revenues.

History: 1963, 2nd Ex. Sess., Act 43, Imd. Eff. Dec. 27, 1963.

BUDGET HEARINGS OF LOCAL GOVERNMENTS (EXCERPT)

Act 43 of 1963 (2nd Ex. Sess.)

141.412 Local unit of government; public hearing on proposed budget; notice.

Sec. 2. A local unit shall hold a public hearing on its proposed budget. The local unit shall give notice of the hearing by publication in a newspaper of general circulation within the local unit at least 6 days before the hearing. The notice shall include the time and place of the hearing and shall state the place where a copy of the budget is available for public inspection. The notice shall also include the following statement printed in 11-point boldfaced type: "The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing."

History: 1963, 2nd Ex. Sess., Act 43, Imd. Eff. Dec. 27, 1963;—Am. 1995, Act 40, Imd. Eff. May 22, 1995.

BUDGET HEARINGS OF LOCAL GOVERNMENTS (EXCERPT)

Act 43 of 1963 (2nd Ex. Sess.)

***** *141.413 THIS SECTION IS AMENDED EFFECTIVE 91 DAYS AFTER ADJOURNMENT OF THE 2006 REGULAR SESSION SINE DIE: See 141.413.amended* *****

141.413 Local unit of government; final adoption of budget, hearing.

Sec. 3. Each local unit shall hold such public hearing prior to final adoption of its budget. Units which submit budgets to a county tax allocation board shall hold such hearing after its tax rate allocation has been fixed by such board.

History: 1963, 2nd Ex. Sess., Act 43, Imd. Eff. Dec. 27, 1963.

BUDGET HEARINGS OF LOCAL GOVERNMENTS (EXCERPT)

Act 43 of 1963 (2nd Ex. Sess.)

141.414 Local unit of government; changes in budget.

Sec. 4. Changes made in its budget by the governing body of a local unit subsequent to such public hearing shall not affect the validity of such budget.

History: 1963, 2nd Ex. Sess., Act 43, Imd. Eff. Dec. 27, 1963.

BUDGET HEARINGS OF LOCAL GOVERNMENTS (EXCERPT)

Act 43 of 1963 (2nd Ex. Sess.)

141.415 Local unit of government; public hearing on budget, charter, statute.

Sec. 5. Local units which provide for a public hearing before adoption of their budgets either in pursuance of charter provision or law shall hold a public hearing in accordance with such provision of charter or law which shall be deemed to be in a manner prescribed by law.

History: 1963, 2nd Ex. Sess., Act 43, Imd. Eff. Dec. 27, 1963.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.421 Uniform charts of accounts for local units; design; conformity to uniform standards; maintenance of local unit accounts; publication of standard operating procedures and forms; assistance, advice, or instruction; inadequacy of local unit; report; services of certified public accountant or state treasurer; expenses; payment; contract; monthly billings.

Sec. 1. (1) The state treasurer shall prescribe uniform charts of accounts for all local units of similar size, function, or service designed to fulfill the requirements of good accounting practices relating to general government. Such chart of accounts shall conform as nearly as practicable to the uniform standards as set forth by the governmental accounting standards board or by a successor organization that establishes national generally accepted accounting standards and is determined acceptable to the state treasurer. The official who by law or charter is charged with the responsibility for the financial affairs of the local unit shall insure that the local unit accounts are maintained and kept in accordance with the chart of accounts. The state treasurer may also publish standard operating procedures and forms for the guidance of local units in establishing and maintaining uniform accounting.

(2) A local unit may request the state treasurer to provide assistance, advice, or instruction in establishing or maintaining the uniform chart of accounts required by subsection (1).

(3) The state treasurer may provide assistance, advice, or instruction to a local unit to establish or maintain the uniform chart of accounts required by subsection (1) based on information from 1 or more of the following sources:

(a) Disclosure by the certified public accountant or the department of treasury in an audit report required by section 5 or 6 that the local unit has failed to establish or maintain the uniform chart of accounts required by subsection (1).

(b) Disclosure by the department of treasury in a special examination report that the local unit has failed to establish or maintain the uniform chart of accounts required by subsection (1).

(c) Disclosure in an audit report issued under section 5 or 6 that the records of the local unit are not auditable because the local unit has failed to establish or maintain the uniform chart of accounts required by subsection (1).

(d) Disclosure from another state agency.

(e) Department of treasury records indicate that the audit required under section 5 has not been performed or filed and is delinquent, and that the local unit is subject to the provisions of section 21 of the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.921.

(4) The state treasurer, in performing the services under subsection (2) or (3), may make a determination that the local unit cannot adequately establish or maintain the uniform chart of accounts without additional assistance, advice, or instruction from the state treasurer. The state treasurer shall submit a written report of the findings and recommendations to the governing body of the local unit. The local unit shall retain, within 90 days after receipt of this report, the services of a certified public accountant or the state treasurer to perform the needed additional services and shall notify, by resolution of the governing body, the state treasurer of such action. Upon failure of the local unit to respond within the 90-day period, the state treasurer shall perform the necessary services to adequately establish or maintain the uniform chart of accounts.

(5) The state treasurer shall charge reasonable and necessary expenses, including per diem and travel expenses, to the local unit for services performed pursuant to subsections (2), (3), and (4), and the local unit shall make payment to the state treasurer for these expenses. The state treasurer shall execute a contract with the local unit or provide monthly billings if a contract is not executed.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968;—Am. 1982, Act 451, Imd. Eff. Dec. 30, 1982;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.421a Short title.

Sec. 1a. This act shall be known and may be cited as the “uniform budgeting and accounting act”.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.422 Meanings of words and phrases.

Sec. 2. For the purposes of this act, the words and phrases defined in sections 2a to 2d have the meanings ascribed to them in those sections.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968;—Am. 1978, Act 621, Eff. Apr. 1, 1980.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.422a Definitions; A, B.

Sec. 2a. (1) “Administrative officer” means an individual employed or otherwise engaged by a local unit to supervise a budgetary center.

(2) “Allotment” means a portion of an appropriation which may be expended or encumbered during a certain period of time.

(3) “Appropriation” means an authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose.

(4) “Budget” means a plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of a local unit and the proposed means of financing the expenditures. Budget does not include any of the following:

- (a) A fund for which the local unit acts as a trustee or agent.
- (b) An internal service fund.
- (c) An enterprise fund.
- (d) A capital project fund.
- (e) A debt service fund.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.422b Definitions; B to D.

Sec. 2b. (1) “Budgetary center” means a general operating department of a local unit or any other department, institution, court, board, commission, agency, office, program, activity, or function to which money is appropriated by the local unit.

(2) “Capital outlay” means a disbursement of money which results in the acquisition of, or addition to, fixed assets.

(3) “Chief administrative officer” means any of the following:

- (a) The manager of a village or, if a village does not employ a manager, the president of the village.
- (b) The city manager of a city or, if a city does not employ a city manager, the mayor of the city.
- (c) The superintendent of a local school district or, if the school district does not have a superintendent, the person having general administrative control of the school district.
- (d) The superintendent of an intermediate school district or, if the school district does not have a superintendent, the person having general administrative control of the school district.
- (e) The manager of a township or, if the township does not employ a manager, the supervisor of the township.

(f) The elected county executive or appointed county manager of a county; or if the county has not adopted an optional unified form of county government, the controller of the county appointed pursuant to section 13b

of 1951 PA 156, MCL 46.13b; or if the county has not appointed a controller, an individual designated by the county board of commissioners of the county.

(g) The official granted general administrative control of an authority or organization of government established by law that may expend funds of the authority or organization.

(h) A person granted general administrative control of the public school academy by the board of directors of a public school academy established under part 6a of the revised school code, 1976 PA 451, MCL 380.501 to 380.507, or other person designated by the board of directors of the public school academy.

(4) "Deficit" means an excess of liabilities and reserves of a fund over its assets.

(5) "Derivative instrument or product" means either of the following:

(a) A contract or convertible security that changes in value in concert with a related or underlying security, future, or other instrument or index; or that obtains much of its value from price movements in a related or underlying security, future, or other instrument or index; or both.

(b) A contract or security, such as an option, forward, swap, warrant, or a debt instrument with 1 or more options, forwards, swaps, or warrants embedded in it or attached to it, the value of which contract or security is determined in whole or in part by the price of 1 or more underlying instruments or markets.

(6) "Derivative instrument or product" does not mean a fund created pursuant to the surplus funds investment pool act, 1982 PA 367, MCL 129.111 to 129.118, or section 1223 of the revised school code, 1976 PA 451, MCL 380.1223.

(7) "Disbursement" means a payment in cash.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 1996, Act 402, Imd. Eff. Oct. 21, 1996;—Am. 1996, Act 439, Imd. Eff. Dec. 18, 1996;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.422c Definitions; E to G.

Sec. 2c. (1) "Expenditure" means the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, debt retirement not reported as a liability of the fund from which retired, or capital outlay.

(2) "General appropriations act" means the budget as adopted by the legislative body or as otherwise given legal effect pursuant to a charter provision in effect on the effective date of this section.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.422d Definitions; D to S.

Sec. 2d. (1) "Depository library" means a depository library designated under section 10 of the library of Michigan act, 1982 PA 540, MCL 397.20.

(2) "Legislative body" means any of the following:

(a) The council, commission, or other entity vested with the legislative power of a village.

(b) The council or other entity vested with the legislative power of a city.

(c) The board of education of a local school district.

(d) The board of education of an intermediate school district.

(e) The township board of a township.

(f) The county board of commissioners of a county.

(g) The board of county road commissioners of a county.

(h) The board of directors of a public school academy established under part 6a of the revised school code, 1976 PA 451, MCL 380.501 to 380.507.

(i) The official body to which is granted general governing powers over an authority or organization of government established by law that may expend funds of the authority or organization. As used in this act, legislative body does not include an intermunicipality committee established under 1957 PA 200, MCL 123.631 to 123.637.

(3) "Library of Michigan" means the library of Michigan created under section 3 of the library of Michigan act, 1982 PA 540, MCL 397.13.

(4) "Local unit" does not include an intermunicipality committee established under 1957 PA 200, MCL 123.631 to 123.637. Except as used in sections 14 to 20a, local unit means a village, city, or township or an authority or commission established by a county, village, city, or township resolution, motion, ordinance, or charter. As used in sections 14 to 20a, local unit means any of the following:

(a) A village.

- (b) A city.
- (c) A school district.
- (d) An intermediate school district.
- (e) A public school academy established under part 6a of the revised school code, 1976 PA 451, MCL 380.501 to 380.507.
- (f) A township.
- (g) A county.
- (h) A county road commission.
- (i) An authority or organization of government established by law that may expend funds of the authority or organization.

(5) "Revenue" means an addition to the assets of a fund that does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in enterprise or in internal service funds.

(6) "Surplus" means an excess of the assets of a fund over its liabilities and reserves.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 1981, Act 78, Imd. Eff. June 30, 1981;—Am. 1996, Act 401, Eff. Dec. 18, 1996;—Am. 1999, Act 142, Imd. Eff. Oct. 22, 1999;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.424 Annual financial report; contents; filing; extension; unauthorized investments prohibited; "pension" defined.

Sec. 4. (1) The chief administrative officer of each local unit shall make an annual financial report (local unit fiscal report) which shall be uniform for all local units of the same class.

(2) The annual financial report shall contain for each fiscal year, all of the following:

(a) An accurate statement in summarized form, showing the amount of all revenues from all sources, the amount of expenditures for each purpose, the amount of indebtedness, the fund balances at the close of each fiscal year, and any other information as may be required by law.

(b) A statement indicating whether there are derivative instruments or products in the local unit's nonpension investment portfolio at fiscal year end.

(c) If the statement under subdivision (b) is affirmative, an accurate schedule reporting the cost and fiscal year end market value of derivative instruments or products in the local unit's nonpension investment portfolio at fiscal year end. The information required under this subdivision shall be reported both on an aggregate basis and itemized by issuer and type of derivative instrument or product.

(d) A statement indicating whether there are derivative instruments or products in the local unit's pension investment portfolio at fiscal year end. Investments of defined contribution plans and deferred compensation plans that are chosen by the employee participating in the plan shall be excluded from the information reported under this subdivision.

(e) If the statement under subdivision (d) is affirmative, an accurate schedule reporting the cost and fiscal year end market value of derivative instruments or products in the local unit's pension investment portfolio at fiscal year end. The information required under this subdivision shall be reported both on an aggregate basis and itemized by issuer and type of derivative instrument or product. Investments of defined contribution plans and deferred compensation plans that are chosen by the employee participating in the plan shall be excluded from the information reported under this subdivision.

(3) One copy of the annual financial report required by subsection (1) shall be filed with the state treasurer within 6 months after the end of the fiscal year of the local unit. The state treasurer shall prescribe the forms to be used by local units for preparation of the financial reports. The state treasurer may require that an annual financial report by the pension system for any defined benefit plan of the local unit be submitted in electronic format after timely notice by the state treasurer. The chief administrative officer of a local unit may request an extension of the filing date from the state treasurer, and the state treasurer may grant the request for reasonable cause. If the local unit of government requests an extension of the filing deadline, then the local unit of government must provide to the department of treasury the unadjusted year end trial balance reports, in a form and manner as prescribed by the department of treasury, to the department of treasury at the time the local unit of government requests the extension. The department of treasury shall post these unadjusted year end trial reports on the department's internet website if the extension is granted.

(4) This section does not authorize a local unit to make investments not otherwise authorized by law.

(5) For purposes of this section, "pension" includes a public employee health care fund as defined in the public employee health care investment fund act, 1999 PA 149, MCL 38.1211 to 38.1216.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968;—Am. 1982, Act 451, Imd. Eff. Dec. 30, 1982;—Am. 1983, Act 36, Imd. Eff. May 10, 1983;—Am. 1996, Act 439, Imd. Eff. Dec. 18, 1996;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001;—Am. 2002, Act 250, Imd. Eff. May 1, 2002;—Am. 2002, Act 729, Imd. Eff. Dec. 30, 2002.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.424a Failure of local unit to report investments in derivative instruments or products.

Sec. 4a. (1) If a local unit fails to report investments in derivative instruments or products as required by section 4, the state treasurer may determine that the local unit cannot report the investments without assistance, advice, or instruction from the state treasurer. The state treasurer shall submit a written statement of the findings and recommendations to the legislative body of the local unit. Within 90 days after receipt of this statement, the local unit shall retain a certified public accountant or the state treasurer to report the investments in the manner required in section 4 and shall notify, by resolution of the legislative body, the state treasurer of the action. Upon failure of the local unit to respond within the 90-day period, the state treasurer shall report the investments.

(2) The state treasurer shall charge reasonable and necessary expenses, including per diem and travel expenses, to the local unit for services performed pursuant to subsection (1) and the local unit shall pay the state treasurer for these expenses. For payment of the expenses, the state treasurer shall either execute a contract with the local unit or bill the local unit on a monthly basis.

History: Add. 1996, Act 400, Eff. Dec. 18, 1996.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.424b Schedule of derivative instruments and products; filing copies; Library of Michigan and depository libraries as depositories; retention of annual report by local unit.

Sec. 4b. (1) The state treasurer shall promptly file with the library of Michigan copies of a schedule of derivative instruments and products described in section 4(2)(c) or (e) and obtained under section 4 or section 4a. The treasurer shall file a sufficient number of copies to deposit 1 copy in the library of Michigan and 1 copy in each depository library.

(2) The library of Michigan and depository libraries shall serve as depositories for schedules of derivative instruments and products described in section 4(2)(c) or (e) in the manner required by sections 9 and 10 of the library of Michigan act, Act No. 540 of the Public Acts of 1982, being sections 397.19 and 397.20 of the Michigan Compiled Laws. The library of Michigan and each depository library shall promptly make a schedule of derivative instruments and products described in section 4(2)(c) or (e) available to the public.

(3) A local unit shall obtain and retain a copy of an annual financial report submitted under this act. A local unit or the state treasurer shall make an annual financial report prepared, owned, used, in the possession of, or retained by the local unit or state treasurer available for public inspection under the freedom of information act, Act No. 442 of the Public Acts of 1976, being sections 15.231 to 15.246 of the Michigan Compiled Laws.

History: Add. 1996, Act 401, Eff. Dec. 18, 1996.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.425 Local units; audits.

Sec. 5. (1) A local unit having a population of less than 4,000 shall obtain an audit of its financial records, accounts, and procedures not less frequently than biennially. However, if any audit under this subsection discloses a material deviation by the local unit from generally accepted accounting practices or from applicable rules and regulations of a state department or agency or discloses any fiscal irregularity, defalcation, misfeasance, nonfeasance, or malfeasance, the department of treasury may require an audit to be conducted in the next year.

(2) A local unit having a population of 4,000 or more shall obtain an annual audit of its financial records, accounts, and procedures.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968;—Am. 1996, Act 146, Imd. Eff. Mar. 25, 1996.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.426 Certified public accountants; cost.

Sec. 6. Local units may retain certified public accountants to perform such audits. If any unit fails to provide for an audit, the state treasurer shall either conduct the audit or appoint a certified public accountant

to perform it. The entire cost of any such audits will be borne by the local unit.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.427 Minimum auditing procedures and standards; form for report of auditing procedures; filing audit report and report of auditing procedures; time for filing; extension.

Sec. 7. (1) The state treasurer shall prescribe minimum auditing procedures and standards and these shall conform as nearly as practicable to generally accepted auditing standards established by the American institute of certified public accountants.

(2) A report of the auditing procedures applied in each audit shall be prepared on a form provided for this purpose by the state treasurer. The state treasurer may require that the audit report, or the report of auditing procedures, or both, that are required by this subsection to be filed with the state treasurer be filed in an electronic format prescribed by the state treasurer.

(3) One copy of every audit report and 1 copy of the report of auditing procedures applied shall be filed with the state treasurer.

(4) The copy of the audit report and the copy of the report of auditing procedures applied required by subsection (3) shall be filed with the state treasurer within 6 months after the end of the fiscal year of a local unit for which an audit has been performed pursuant to section 5. The chief administrative officer of a local unit may request an extension of the filing date from the state treasurer, and the state treasurer may grant the request for reasonable cause. A chief administrative officer who requests an extension under this subsection shall, within 10 days of making the request, inform the governing body in writing of the requested extension.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968;—Am. 1982, Act 451, Imd. Eff. Dec. 30, 1982;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.428 Contents of audit report.

Sec. 8. Every audit report shall do all of the following:

(a) State that the audit has been conducted in accordance with generally accepted auditing standards and with the standards prescribed by the state treasurer.

(b) State that financial statements in such reports have been prepared in accordance with generally accepted accounting principles and with applicable rules and regulations of any state department or agency. Any deviations from such principles, rules, or regulations shall be described.

(c) Disclose any material deviations by the local unit from generally accepted accounting practices or from applicable rules and regulations of any state department or agency.

(d) Disclose any fiscal irregularities, including but not limited to any deviations from the requirements of section 4; defalcations; misfeasance; nonfeasance; or malfeasance that came to the auditor's attention.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968;—Am. 1996, Act 400, Eff. Dec. 18, 1996;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.429 Public inspection of audit reports.

Sec. 9. All audit reports submitted under this act shall be made available for public inspection.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.430 Orders and subpoenas.

Sec. 10. In connection with any audit and examination conducted under the provisions of this act, the state treasurer, or a deputy state treasurer, may issue subpoenas, direct the service thereof by any police officer, and compel the attendance and testimony of witnesses, may administer oaths and examine such persons as may be necessary, and may compel the production of books and papers. The orders and subpoenas issued by the state treasurer or by a deputy state treasurer, in pursuance of the authority in them vested by provisions of this section, may be enforced upon their application to any circuit court by proceedings in contempt therein, as provided by law.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.431 Violations of act.

Sec. 11. If any audit or investigation conducted under this act discloses statutory violations on the part of any officer, employee or board of any local unit, a copy of such report shall be filed with the attorney general who shall review the report and cause to be instituted such proceeding against such officer, employee or board as he deems necessary. The attorney general, within 60 days after receipt of the report, may institute criminal proceedings as he deems necessary against such officer or employee, or direct that the criminal proceedings be instituted by the prosecuting attorney of the county in which the offense was committed. The attorney general or the prosecuting attorney shall institute civil action in any court of competent jurisdiction for the recovery of any public moneys, disclosed by any examination to have been illegally expended or collected and not accounted for; also for the recovery of any public property disclosed to have been converted and misappropriated.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.432 Verification of transactions.

Sec. 12. (1) For purposes of verifying any transactions disclosed by an audit or investigation, any person or firm authorized to conduct an audit under this act may ascertain the deposits, payments, withdrawals and balances on deposit in any bank account or with any contractor or with any other person having dealings with the local unit.

(2) A bank, contractor or person shall not be held liable for making available any of the information required under this act.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.433 Scope of examiner's authority; production of records; divulging confidential information.

Sec. 13. (1) Notwithstanding the confidentiality provisions of any tax laws, any authorized employee of the state treasurer, certified public accountant or firm of certified public accountants conducting an audit under this act shall have access to and authority to examine all books, accounts, reports, vouchers, correspondence files and other records, bank accounts and moneys or other property of any local unit excepting any records which were obtained from the United States internal revenue service under the federal state cooperative exchange agreement.

(2) An officer of a local unit upon demand of persons authorized under this act, shall produce all books, accounts, reports, vouchers, correspondence files and other records, bank accounts and moneys or other property of the local unit under audit or investigation and shall truthfully answer all questions related thereto.

(3) The liabilities and penalties provided by all specific confidentiality statutes for divulging confidential information shall be applicable to all persons authorized to make an audit under this act.

History: 1968, Act 2, Imd. Eff. Feb. 20, 1968;—Am. 1971, Act 91, Eff. Mar. 30, 1972.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.434 Budget; preparation, presentation, and control of expenditures; information; transmitting recommended budget to legislative body; suggested general appropriations act; consideration of recommended budget; furnishing information to legislative body; public hearing.

Sec. 14. (1) Unless otherwise provided by law, charter, resolution, or ordinance, the chief administrative officer shall have final responsibility for budget preparation, presentation of the budget to the legislative body, and the control of expenditures under the budget and the general appropriations act.

(2) Unless another person is designated by charter, the chief administrative officer in each local unit shall prepare the recommended annual budget for the ensuing fiscal year in the manner provided in sections 15 to 20a. The budgetary centers of the local unit shall provide to the chief administrative officer information which the chief administrative officer considers necessary and essential to the preparation of a budget for the

ensuing fiscal period for presentation to the local unit's legislative body. Each administrative officer or employee of a budgetary center shall comply promptly with a request for information which the chief administrative officer makes.

(3) The chief administrative officer shall transmit the recommended budget to the legislative body according to an appropriate time schedule developed by the local unit. The schedule shall allow adequate time for review and adoption by the legislative body before commencement of the budget year. The recommended budget, when transmitted by the chief administrative officer, shall be accompanied by a suggested general appropriations act to implement the budget. The suggested general appropriations act shall fulfill the requirements of section 16.

(4) The recommended budget transmitted by the chief administrative officer shall be considered by the legislative body.

(5) The chief administrative officer shall furnish to the legislative body information the legislative body requires for proper consideration of the recommended budget. Before final passage of a general appropriations act by the legislative body, a public hearing shall be held as required by 1963 (2nd Ex Sess) PA 43, MCL 141.411 to 141.415, and the open meetings act, 1976 PA 267, MCL 15.261 to 15.275.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.435 Recommended budget; contents; limitation on total estimated expenditures.

Sec. 15. (1) The recommended budget shall include at least the following:

(a) Expenditure data for the most recently completed fiscal year and estimated expenditures for the current fiscal year.

(b) An estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of the local unit, including its budgetary centers.

(c) Revenue data for the most recently completed fiscal year and estimated revenues for the current fiscal year.

(d) An estimate of the revenues, by source of revenue, to be raised or received by the local unit in the ensuing fiscal year.

(e) The amount of surplus or deficit that has accumulated from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year. The inclusion of the amount of an authorized debt obligation to fund a deficit shall be sufficient to satisfy the requirement of funding the amount of a deficit estimated under this subdivision.

(f) An estimate of the amounts needed for deficiency, contingent, or emergency purposes.

(g) Other data relating to fiscal conditions that the chief administrative officer considers to be useful in considering the financial needs of the local unit.

(2) The total estimated expenditures, including an accrued deficit, in the budget shall not exceed the total estimated revenues, including an available unappropriated surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act or the balance of the principal of these bonds or other obligations.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 1981, Act 77, Imd. Eff. June 30, 1981;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.436 General appropriations act; requirements; line items not mandated; taxation; limitation on estimated total expenditure.

Sec. 16. (1) Unless another method for adopting a budget is provided by a charter provision in effect on April 1, 1980, the legislative body of each local unit shall pass a general appropriations act for all funds except trust or agency, internal service, enterprise, debt service or capital project funds for which the legislative body may pass a special appropriation act.

(2) The general appropriations act shall set forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied. The amendatory act that added this subsection shall be known and may be cited as "the truth in budgeting act".

(3) The general appropriations act shall set forth the amounts appropriated by the legislative body to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year, and shall set forth a statement of estimated revenues, by source, in each fund for the ensuing fiscal year.

(4) The general appropriations act shall be consistent with uniform charts of accounts prescribed by the state treasurer or, for local school districts and intermediate school districts, by the state board of education.

(5) This act shall not be interpreted to mandate the development or adoption by a local unit of a line-item budget or line-item general appropriations act.

(6) The legislative body shall determine the amount of money to be raised by taxation necessary to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year, shall order that money to be raised by taxation, within statutory and charter limitations, and shall cause the money raised by taxation to be paid into the funds of the local unit.

(7) Except as otherwise permitted by section 102 of the state school aid act of 1979, 1979 PA 94, MCL 388.1702, or by other law, the legislative body shall not adopt a general appropriations act or an amendment to that act which causes estimated total expenditures, including an accrued deficit, to exceed total estimated revenues, including an available surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act, 1981 PA 80, MCL 141.1001 to 141.1011, or the balance of the principal of these bonds or other obligations.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 1981, Act 77, Imd. Eff. June 30, 1981;—Am. 1981, Act 78, Imd. Eff. June 30, 1981;—Am. 1995, Act 41, Imd. Eff. May 22, 1995;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.437 General appropriations act; amendment; reports; recommendations.

Sec. 17. (1) Except as otherwise provided in section 19, a deviation from the original general appropriations act shall not be made without amending the general appropriations act. Subject to section 16(2), the legislative body of the local unit shall amend the general appropriations act as soon as it becomes apparent that a deviation from the original general appropriations act is necessary and the amount of the deviation can be determined. An amendment shall indicate each intended alteration in the purpose of each appropriation item affected by the amendment. The legislative body may require that the chief administrative officer or fiscal officer provide it with periodic reports on the financial condition of the local unit.

(2) If, during a fiscal year, it appears to the chief administrative officer or to the legislative body that the actual and probable revenues from taxes and other sources in a fund are less than the estimated revenues, including an available surplus upon which appropriations from the fund were based and the proceeds from bonds or other obligations issued under the fiscal stabilization act, 1981 PA 80, MCL 141.1001 to 141.1011, or the balance of the principal of these bonds or other obligations, the chief administrative officer or fiscal officer shall present to the legislative body recommendations which, if adopted, would prevent expenditures from exceeding available revenues for that current fiscal year. The recommendations shall include proposals for reducing appropriations from the fund for budgetary centers in a manner that would cause the total of appropriations to not be greater than the total of revised estimated revenues of the fund, or proposals for measures necessary to provide revenues sufficient to meet expenditures of the fund, or both. The recommendations shall recognize the requirements of state law and the provisions of collective bargaining agreements.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 1981, Act 77, Imd. Eff. June 30, 1981;—Am. 1995, Act 41, Imd. Eff. May 22, 1995;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)

Act 2 of 1968

141.438 Incurring debts or obligations; dividing appropriations into allotments; expenditures; application or division of money; restrictions on delegation of duties.

Sec. 18. (1) A member of the legislative body, chief administrative officer, administrative officer, or employee of the local unit shall not create a debt or incur a financial obligation on behalf of the local unit unless the debt or obligation is permitted by law.

(2) The chief administrative officer may cause the appropriations made by the legislative body for the local unit and its budgetary centers to be divided into allotments if the allotments are based upon the periodic requirements of the local unit and its budgetary centers.

(3) Except as otherwise provided in section 19, an administrative officer of the local unit shall not incur expenditures against an appropriation account in excess of the amount appropriated by the legislative body. The chief administrative officer, an administrative officer, or an employee of the local unit shall not apply or divert money of the local unit for purposes inconsistent with those specified in the appropriations of the legislative body.

(4) No duties shall be delegated to the chief administrative officer that diminish any charter or statutory responsibilities of an elected or appointed official.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.439 Expenditure of funds; transfers within appropriations.

Sec. 19. (1) A member of the legislative body, the chief administrative officer, an administrative officer, or an employee of a local unit shall not authorize or participate in the expenditure of funds except as authorized by a general appropriations act. An expenditure shall not be incurred except in pursuance of the authority and appropriations of the legislative body of the local unit.

(2) The legislative body in a general appropriations act may permit the chief administrative officer to execute transfers within limits stated in the act between appropriations without the prior approval of the legislative body.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.440 Violation; filing; report; review and action by attorney general; civil action for recovery of funds and public property.

Sec. 20. A violation of sections 17 to 19 by the chief administrative officer, an administrative officer, employee, or member of the legislative body of the local unit disclosed in an audit of the financial records and accounts of the local unit in the absence of reasonable procedures in use by the local unit to detect such violations shall be filed with the state treasurer and reported by the state treasurer to the attorney general. For local and intermediate school districts, the report of a violation shall be filed with the state superintendent of public instruction instead of the state treasurer. The attorney general shall review the report and initiate appropriate action against the chief administrative officer, fiscal officer, administrative officer, employee, or member of the legislative body. For the use and benefit of the local unit, the attorney general or prosecuting attorney may institute a civil action in a court of competent jurisdiction for the recovery of funds of a local unit, disclosed by an examination to have been illegally expended or collected as a result of malfeasance and not accounted for as provided in sections 17 to 19, and for the recovery of public property disclosed to have been converted or misappropriated.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.440a Manuals, forms, and operating procedures; training and educational programs.

Sec. 20a. (1) The department of treasury shall publish suggested manuals, forms, and operating procedures which may be used by local units in complying with this act. These manuals, forms, and procedures shall be designed to account for the various kinds and sizes of local units, except that the suggested manuals, forms, and operating procedures which may be used by intermediate school districts and local school districts shall be developed by the superintendent of public instruction and shall be promulgated by the superintendent of public instruction pursuant to Act No. 306 of the Public Acts of 1969, as amended, being sections 24.201 to 24.315 of the Michigan Compiled Laws.

(2) The suggested manuals, forms, and operating procedures described in subsection (1) shall be developed by an advisory committee selected by the department of treasury composed of persons from the department of education, other interested state agencies, local units, associations of local units, and other interested or concerned groups.

(3) The department of treasury shall provide or cooperate in the provision of training and educational programs to assist local units to comply with this act.

History: Add. 1978, Act 621, Eff. Apr. 1, 1979.

BUDGET STABILIZATION FUND (EXCERPT)
Act 30 of 1978

141.441 Definitions.

Sec. 1. As used in this act:

(a) "Fund" means a budget stabilization fund.

(b) "Municipality" means a county, city, village, or township.

History: 1978, Act 30, Imd. Eff. Feb. 24, 1978;—Am. 1980, Act 192, Imd. Eff. July 8, 1980.

BUDGET STABILIZATION FUND (EXCERPT)

Act 30 of 1978

141.442 Budget stabilization fund; creation.

Sec. 2. The governing body of a municipality by an ordinance adopted by a 2/3 vote of the members elected and serving may create a budget stabilization fund.

History: 1978, Act 30, Imd. Eff. Feb. 24, 1978.

BUDGET STABILIZATION FUND (EXCERPT)

Act 30 of 1978

141.443 Budget stabilization fund; appropriation; additional taxes prohibited; limitation; investments; disposition of excess money.

Sec. 3. (1) Each fiscal year following the fiscal year in which a fund is created, the governing body of the municipality which created the fund may appropriate by an ordinance or resolution adopted by a 2/3 vote of the members elected and serving, all or part of a surplus in the general fund resulting from an excess of revenue in comparison to expenses, to the fund.

(2) A municipality shall not impose additional taxes producing revenue in excess of that needed for its estimated budget in order to provide for money to be appropriated to the fund.

(3) The amount of money in the fund shall not exceed either 15% of the municipality's most recent general fund budget, as originally adopted, or 15% of the average of the municipality's 5 most recent general fund budgets, as amended, whichever is less.

(4) The money in the fund may be invested as provided by law with the earnings of the fund to be returned to the municipality's general fund.

(5) If the money in the fund exceeds that permitted in subsection (3), the excess money shall be appropriated in the municipality's next general fund budget, but shall not be appropriated to the fund.

History: 1978, Act 30, Imd. Eff. Feb. 24, 1978.

BUDGET STABILIZATION FUND (EXCERPT)

Act 30 of 1978

141.444 Budget stabilization fund; purposes; sufficiency of municipality's revenue.

Sec. 4. (1) Money in the budget stabilization fund may be appropriated by an ordinance or resolution adopted by a 2/3 vote of the members elected and serving of the governing body of the municipality which created the fund for the following purposes:

(a) To cover a general fund deficit, when the municipality's annual audit reveals such a deficit.

(b) To prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the municipality's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenses.

(c) To prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the municipality's estimated revenue does not appear sufficient to cover estimated expenses.

(d) To cover expenses arising because of a natural disaster, including a flood, fire, or tornado. However, if federal or state funds are received to offset the appropriations from the fund, that money shall be returned to the fund.

(2) In determining whether a municipality's revenue is not sufficient to cover its expenses, a reduction in the amount of money received for the fiscal year from any source in comparison to the amount of money received for the previous fiscal year, including a reduction in the allocation of state tax money, shall be considered.

History: 1978, Act 30, Imd. Eff. Feb. 24, 1978.

BUDGET STABILIZATION FUND (EXCERPT)

Act 30 of 1978

141.445 Budget stabilization fund; prohibitions.

Sec. 5. The money in the budget stabilization fund shall not be appropriated for the acquisition, construction, or alteration of a facility as part of a general capital improvements program.

History: 1978, Act 30, Imd. Eff. Feb. 24, 1978;—Am. 1980, Act 192, Imd. Eff. July 8, 1980.

COUNTY REDISTRIBUTION OF FEDERAL PAYMENTS (EXCERPT)

Act 182 of 1990

141.1301 Definitions.

Sec. 1. As used in this act:

(a) "County payment program" means the program authorized under chapter 192, 35 Stat. 260, 16 U.S.C. 500, including the secure rural schools and community self-determination act of 2000.

(b) "Department" means the department of natural resources.

(c) "Director" means the director of the department.

(d) "Full payment amount" and "25-percent payment" mean those terms as defined in the secure rural schools and community self-determination act of 2000.

(e) "Local school district" means that term as defined in section 6 of the revised school code, 1976 PA 451, MCL 380.6.

(f) "National forest" means federally owned land for which money is paid to the state under the county payment program, as that land is situated on June 30 of the fiscal year for which the money is paid.

(g) "Secure rural schools and community self-determination act of 2000" means sections 1(a), 2, and 3 and titles I to IV of Public Law 106-393, 114 Stat. 1607, 16 U.S.C. 500 nt, as amended by section 751 of title VII of the agriculture, rural development, food and drug administration, and related agencies appropriations act, 2002, Public Law 107-76, 115 Stat. 739.

History: 1990, Act 182, Imd. Eff. July 18, 1990;—Am. 2003, Act 6, Imd. Eff. May 9, 2003.

COUNTY REDISTRIBUTION OF FEDERAL PAYMENTS (EXCERPT)

Act 182 of 1990

141.1302 Redistribution of federal payments; purposes; ratio; apportionment of money among local school districts and townships.

Sec. 2. A county that receives a payment under section 33 of title III of the Bankhead-Jones farm tenant act, 7 U.S.C. 1012, shall redistribute that payment in a ratio of 75% to local school districts for school purposes and 25% to townships for the improvement of county roads within those townships. The treasurer of the county shall apportion among the local school districts and townships, in an equitable manner consistent with criteria determined by resolution of the county board of commissioners, money redistributed under this section.

History: 1990, Act 182, Imd. Eff. July 18, 1990.

COUNTY REDISTRIBUTION OF FEDERAL PAYMENTS (EXCERPT)

Act 182 of 1990

141.1303 Expenditure of money received under county payment act; distribution; notification; election to receive full payment or 25% payment amount; redistribution; duties of county treasurer; refusal to accept payment.

Sec. 3. (1) All money received under the county payment program shall be expended for the purposes described under chapter 192, 35 Stat. 260, 16 U.S.C. 500, including the secure rural schools and community self-determination act of 2000. The department shall distribute money received under the county payment program to county treasurers in accordance with annual amounts provided by the United States department of agriculture, forest service, under the county payment program.

(2) Not later than September 30 of each year, the county board of commissioners of a county that is eligible to receive a payment under the county payment program shall provide written notification to the director and the United States secretary of agriculture that indicates the county board of commissioners' election to receive either the full payment amount or the 25-percent payment amount. The election by a county board of commissioners is subject to all of the following:

(a) An election made by a county board of commissioners to receive the full payment amount shall remain in effect through fiscal year 2006.

(b) An election by a county board of commissioners to receive the 25-percent payment amount shall remain in effect for 2 fiscal years.

(c) If a county board of commissioners fails to provide notification to the United States secretary of agriculture, the county is considered to have elected to receive the 25-percent payment amount.

(d) If a county board of commissioners elects to receive the full payment amount, the written notification shall also include the total amount of the payment that will be set aside for each of the uses provided for in subsection (5)(b) and the county board of commissioners shall provide a copy of the notification to the United States secretary of agriculture.

(e) If a county board of commissioners that has elected to receive the full payment amount fails to provide notification to the United States secretary of agriculture by September 30 of any year, the county treasurer of that county shall return 15% of the payment received for that fiscal year to the general treasury of the United States and the county shall use the remaining funds for the purposes set forth in subsection (4).

(3) As required under the secure rural schools and community self-determination act of 2000, the governor shall provide written notification to the United States secretary of agriculture of the election by each eligible county.

(4) If a county board of commissioners elects to receive the 25-percent payment amount, the county treasurer of that county shall redistribute all of the money in a ratio of 75% to local school districts for school purposes and 25% to townships for the improvement of county roads within those townships. The money redistributed under this subsection shall be apportioned among the local school districts and townships in the same proportion as the national forest acreage in each school district or township is to the total national forest acreage in the county.

(5) Except as provided in subsection (6), if a county board of commissioners elects to receive the full payment amount, the county treasurer shall do both of the following:

(a) Redistribute not less than 80% and not more than 85% of the funds as provided for in subsection (4).

(b) Set aside the remaining funds for 1 or more of the following:

(i) Reserve the balance for special projects on federal lands as provided for in title II of the secure rural schools and community self-determination act of 2000.

(ii) Reserve the balance for county projects as provided for in title III of the secure rural schools and community self-determination act of 2000.

(iii) Return the balance to the general treasury of the United States.

(6) If a county board of commissioners elects to receive the full payment amount, for any fiscal year the payment to the county is less than \$100,000.00, the county board of commissioners may elect to distribute the funds as provided for in subsection (4).

(7) Upon expiration of the election provisions of the secure rural schools and community self-determination act of 2000, a county treasurer that receives payment under this section shall redistribute all of the money as provided for in subsection (4).

(8) At the request of the department, a county treasurer shall provide information to the department related to the distribution of funds under this act as necessary for the department to meet its obligations under federal law.

(9) The county board of commissioners of a county that is eligible to receive a payment under the county payment program may refuse to accept the payment by returning the payment amount to the general treasury of the United States.

History: 1990, Act 182, Imd. Eff. July 18, 1990;—Am. 2003, Act 6, Imd. Eff. May 9, 2003.

COUNTY REDISTRIBUTION OF FEDERAL PAYMENTS (EXCERPT) **Act 182 of 1990**

141.1304 Repeal of §§ 388.831 to 388.833.

Sec. 4. Act No. 37 of the Public Acts of 1933, being sections 388.831 to 388.833 of the Michigan Compiled Laws, is repealed.

History: 1990, Act 182, Imd. Eff. July 18, 1990.

MICHIGAN ELECTION LAW (EXCERPT) **Act 116 of 1954**

168.251 Scope of chapter.

Sec. 251. This chapter shall not be applicable in counties in which the county road commissioners are appointed by the board of county supervisors.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT) **Act 116 of 1954**

168.252 County road commissioner; eligibility.

Sec. 252. No person shall be eligible to the office of county road commissioner who shall not have been a citizen of the United States and a qualified and registered elector of the county in which election is sought for at least 1 year next preceding his election, nor shall he be a member of the county board of supervisors.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.253 Candidates for county road commissioner; nomination at primary.

Sec. 253. A general primary election of all political parties shall be held on the Tuesday succeeding the first Monday in August preceding every general November election in which county road commissioners are elected, at which time the qualified and registered electors of each political party may vote for party candidates for the office of county road commissioner.

History: 1954, Act 116, Eff. June 1, 1955;—Am. 1963, 2nd Ex. Sess., Act 62, Imd. Eff. Dec. 27, 1963.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.254 Office of county road commissioner; nominating petitions; signatures; form; filing fee in lieu of nominating petitions; deposit of fee; refund; forfeiture of deposit.

Sec. 254. (1) To obtain the printing of the name of a person as a candidate for nomination by a political party for the office of county road commissioner under a particular party heading upon the official primary ballots, there shall be filed with the county clerk of the county nominating petitions signed by a number of qualified and registered electors residing within the county as determined under section 544f. Nominating petitions shall be in the form prescribed in section 544c. The county clerk shall receive nominating petitions up to 4 p.m. of the twelfth Tuesday preceding the August primary in which county road commissioners are to be elected.

(2) To obtain the printing of the name of a candidate of a political party under the particular party's heading upon the primary election ballots in the various voting precincts of the county, there may be filed by each candidate, in lieu of filing nominating petitions, a filing fee of \$100.00 to be paid to the county clerk. Payment of the fee and certification of the name of the candidate paying the fee shall be governed by the same provisions as in the case of nominating petitions. The fee shall be deposited in the general fund of the county and shall be returned to all candidates who are nominated and to an equal number of candidates who received the next highest number of votes in the primary election. If 2 or more candidates tie in having the lowest number of votes allowing a refund, the sum of \$100.00 shall be divided among them. The deposits of all other defeated candidates, as well as the deposits of candidates who withdraw or are disqualified, shall be forfeited and the candidates shall be notified of the forfeitures. Deposits forfeited under this section shall be paid into and credited to the general fund of the county.

History: 1954, Act 116, Eff. June 1, 1955;—Am. 1963, 2nd Ex. Sess., Act 62, Imd. Eff. Dec. 27, 1963;—Am. 1976, Act 3, Imd. Eff. Feb. 3, 1976;—Am. 1990, Act 7, Imd. Eff. Feb. 12, 1990;—Am. 1996, Act 583, Eff. Mar. 31, 1997;—Am. 1999, Act 218, Eff. Mar. 10, 2000.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.254 Office of county road commissioner; nominating petitions; signatures; form; filing fee in lieu of nominating petitions; deposit of fee; refund; forfeiture of deposit.

Sec. 254. (1) To obtain the printing of the name of a person as a candidate for nomination by a political party for the office of county road commissioner under a particular party heading upon the official primary ballots, there shall be filed with the county clerk of the county nominating petitions signed by a number of qualified and registered electors residing within the county as determined under section 544f. Nominating petitions shall be in the form prescribed in section 544c. The county clerk shall receive nominating petitions up to 4 p.m. of the twelfth Tuesday preceding the August primary in which county road commissioners are to be elected.

(2) To obtain the printing of the name of a candidate of a political party under the particular party's heading upon the primary election ballots in the various voting precincts of the county, there may be filed by each candidate, in lieu of filing nominating petitions, a filing fee of \$100.00 to be paid to the county clerk. Payment of the fee and certification of the name of the candidate paying the fee shall be governed by the same provisions as in the case of nominating petitions. The fee shall be deposited in the general fund of the county and shall be returned to all candidates who are nominated and to an equal number of candidates who received the next highest number of votes in the primary election. If 2 or more candidates tie in having the lowest

number of votes allowing a refund, the sum of \$100.00 shall be divided among them. The deposits of all other defeated candidates, as well as the deposits of candidates who withdraw or are disqualified, shall be forfeited and the candidates shall be notified of the forfeitures. Deposits forfeited under this section shall be paid into and credited to the general fund of the county.

History: 1954, Act 116, Eff. June 1, 1955;—Am. 1963, 2nd Ex. Sess., Act 62, Imd. Eff. Dec. 27, 1963;—Am. 1976, Act 3, Imd. Eff. Feb. 3, 1976;—Am. 1990, Act 7, Imd. Eff. Feb. 12, 1990;—Am. 1996, Act 583, Eff. Mar. 31, 1997;—Am. 1999, Act 218, Eff. Mar. 10, 2000.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.255 Candidates for nomination; death; selection of new candidate; ballots.

Sec. 255. When any candidate of a political party for the office of county road commissioner, after having qualified as a candidate, shall die, after the last day for qualifying, leaving such party without a candidate for the office of county road commissioner, a candidate to fill the vacancy thereby caused may be selected by the members of the county committee of such candidate's political party for the county, and the name of the candidate so selected shall be transmitted to the county officials required by law to print and distribute ballots, and such county officials shall cause to be printed a sufficient number of gummed labels or stickers bearing the name of the candidate which shall be distributed to the various voting precincts within their respective county, and a board of election inspectors of each such precinct shall cause 1 of such stickers to be placed on each ballot over the name of the candidate who has died before such ballot is handed to the elector.

History: 1954, Act 116, Eff. June 1, 1955;—Am. 1966, Act 322, Imd. Eff. July 19, 1966.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.256 Candidates for nomination; withdrawal, notice.

Sec. 256. After the filing of nominating petitions or filing fee by or in behalf of a proposed candidate for the office of county road commissioner, such candidate shall not be permitted to withdraw unless a written notice of withdrawal is served on the county clerk or his duly authorized agent not later than 4 o'clock, eastern standard time, in the afternoon of the third day after the last day for filing such petition, as in this act provided.

History: 1954, Act 116, Eff. June 1, 1955;—Am. 1955, Act 271, Imd. Eff. June 30, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.257 Candidates for nomination; no candidate, write-in.

Sec. 257. If for any reason there is no candidate of a political party for county road commissioner, a blank space shall be provided on each of the official primary ballots which will afford every elector of said party an opportunity to vote for a candidate for such office by writing in the name of his or her selection or by the use of a slip or paster.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.258 Candidates for county road commissioner; nomination, certification.

Sec. 258. The candidate of each political party for the office of county road commissioner receiving the greatest number of votes cast for candidates for said office, as set forth in the report of the board of county canvassers, based on the returns from the various election precincts, or as determined by said board as the result of a recount, shall be declared the nominee of that political party for said office at the next ensuing November election, and the board of county canvassers shall forthwith certify such nomination to the county election commission.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)

Act 116 of 1954

168.259 Candidates; withdrawal after nomination.

Sec. 259. When a candidate of any political party has filed nominating petitions or filing fee for such office and has been nominated for said office by said party, he shall not be permitted to withdraw unless he has removed from the county, or has become physically unfit. No vacancy shall be filled by the county committee except for the causes and as herein specified: Provided, That this prohibition shall not be construed to prohibit the withdrawal of any candidate who has been nominated without having filed a nominating petition or filing fee, and whose name has been written or placed on the ballot of any political party.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.260 Candidates; death, withdrawal or disqualification; selection of new candidate, certification; ballots.

Sec. 260. When the candidate of a political party, after having been nominated to the office of county road commissioner, shall die, withdraw, remove from the county, or become disqualified for any reason, the county committee of such party shall meet forthwith and, by a majority vote of the members thereof, shall select a candidate to fill the vacancy thereby caused. The name of the candidate so selected shall be immediately certified by the chairman and the secretary of said committee to the county clerk and to the board of county election commissioners, whose duty it is to prepare the official ballots and who shall cause to be printed or placed upon such ballots, in the proper place, the name of the candidate so selected to fill such vacancy.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.261 County road commissioner; election.

Sec. 261. A county road commissioner shall be elected at the general election to be held on the Tuesday succeeding the first Monday of November in every even numbered year.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.262 County road commissioner; certificate of determination by board of county canvassers.

Sec. 262. The board of county canvassers shall determine which candidate for county road commissioner received the greatest number of votes and shall declare such candidate to be duly elected. The said board shall forthwith make and subscribe on its statement of returns a certificate of such determination and deliver the same to the county clerk.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.263 County road commissioner; certificate of election.

Sec. 263. The county clerk shall file in his office and preserve the original statement and determination of the board of county canvassers of the results of the election and shall forthwith execute and cause to be delivered to the person thereby declared to be elected to the office of county road commissioner a certificate of election, certified by him under the seal of the county.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.264 County road commissioner; term of office.

Sec. 264. The term of office for county road commissioner shall be 6 years, beginning on the first day of January next following his election, and shall continue until a successor shall have been elected and qualified.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.265 County road commissioner; oath of office, bond, deposit.

Sec. 265. Every person elected to the office of county road commissioner, before entering upon the duties of his office, shall take and subscribe to the oath as provided in section 1 of article 11 of the state constitution, and shall give bond in the amount and manner prescribed by law, and shall deposit said oath with the county clerk and said bond with the board of county auditors. In counties having no county auditors, the bond shall be deposited with the county treasurer.

History: 1954, Act 116, Eff. June 1, 1955;—Am. 1963, 2nd Ex. Sess., Act 62, Imd. Eff. Dec. 27, 1963.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.266 County road commissioner; resignation, notice.

Sec. 266. Any person duly elected to the office of county road commissioner of any county who desires to resign shall file a written notice containing the effective date of such resignation with the chairman of the board of county supervisors and a copy with the county clerk.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.267 County road commissioner; vacancy, creation.

Sec. 267. The office of county road commissioner in any county in this state shall become vacant upon the happening of any of the following events: Death of the incumbent; his resignation; his removal from office for cause; his ceasing to be a resident of the county where his office is located; his conviction of an infamous crime, or an offense involving the violation of his oath of office; the decision of a competent tribunal declaring his election or appointment void; his refusal or neglect to take and subscribe to the constitutional oath of office and deposit the same in the manner and within the time prescribed by law; or his refusal or neglect to give bond in the amount and manner and within the time prescribed by law.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)
Act 116 of 1954

168.268 County road commissioner; removal from office; service of charges, hearing; ineligibility for office.

Sec. 268. The governor may remove any county road commissioner when he shall be satisfied from sufficient evidence submitted to him, as hereinafter provided, that such officer has been guilty of official misconduct, or of wilful neglect of duty, or of extortion, or habitual drunkenness, or has been convicted of being drunk, or whenever it shall appear by a certified copy of the judgment of a court of record of this state that such officer, after his election or appointment, shall have been convicted of a felony; but the governor shall take no action upon any such charges made to him against any such officer until the same shall have been exhibited to him in writing, verified by the affidavit of the party making them, that he believes the charges to be true. But no such officer shall be removed for such misconduct or neglect until charges thereof shall have been exhibited to the governor as above provided and a copy of the same served on such officer and an opportunity given him of being heard in his defense: Provided, That the service of such charges upon the person or persons complained against shall be made by handing to such person or persons a copy of such charges, together with all affidavits or exhibits which may be attached to the original petition if such person or persons can be found; and if not, by leaving a copy at the last place of residence of such person or persons, with some person of suitable age, if such person can be found; and if not, by posting it in some conspicuous place upon his last known place of residence. No officer who has been removed in accordance with the

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provisions of this section shall be eligible to election or appointment to any office for a period of 3 years from the date of such removal.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)

Act 116 of 1954

168.269 County road commissioner; appointment to fill vacancy; oath; bond; term.

Sec. 269. If a vacancy occurs in the office of county road commissioner, a qualified person shall be appointed to fill the vacancy by the county board of commissioners. The person so appointed shall take the oath of office, give bond in the manner required by law, and hold office for the remainder of the unexpired term and until a successor is elected and qualified. However, in a county in which county road commissioners are elected, if the next general November election is to be held more than 182 days after the vacancy occurs, and it is not the general November election at which a successor in office would be elected if there were no vacancy, the person appointed shall hold office only until a successor is elected at the next general November election in the manner provided by law and qualifies for office. The successor shall hold the office for the remainder of the unexpired term.

History: 1954, Act 116, Eff. June 1, 1955;—Am. 1968, Act 156, Imd. Eff. June 17, 1968;—Am. 1990, Act 7, Imd. Eff. Feb. 12, 1990

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)

Act 116 of 1954

168.270 County road commissioner; primary or election, recount of votes.

Sec. 270. The votes cast for any candidate for county road commissioner at any primary or election shall be subject to recount as provided in chapter 33 of this act.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)

Act 116 of 1954

168.271 County road commissioner; recall.

Sec. 271. Any person elected to the office of county road commissioner shall be subject to recall as provided in chapter 36 of this act.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)

Act 116 of 1954

168.851 Tie vote; determination of election by lot, procedure; drawing for state legislature.

Sec. 851. If it shall appear on the canvass of the votes polled at any election canvassed by the board of county canvassers that 2 or more persons have received an equal number of votes for the same office, and that a failure to elect to any office is caused thereby, the election to the office shall be determined in the following manner: The board of canvassers for the county in which such election was held shall appoint a day for the appearance of all affected persons before the county clerk for the purpose of determining by lot among such persons the right to the office, and shall cause notice thereof to be given to all the persons interested. The county clerk shall prepare as many slips of paper as there are such persons, and write the word "elected" on as many slips of paper as there are offices to be filled, and the words "not elected" on the remaining slips, and fold the same so as to conceal the writing and so that they may appear as near alike as possible. The slips shall be placed in a box and, at the time and place appointed for the drawing of the lots, each of the persons aforesaid may draw 1 of the slips from the box, and any person drawing a slip on which is written the word "elected" shall be deemed legally elected to the office in question and the county clerk shall forthwith give him a certificate of election. The county clerk may appoint any person present to draw a slip for any affected person who fails to appear at the time specified in the notice. If the office of county clerk is in question, the drawing shall take place before the sheriff of the county. Such determination, however, shall not preclude the right of a defeated candidate to a recount of the votes cast as provided in chapter 36.

History: 1954, Act 116, Eff. June 1, 1955;—Am. 1968, Act 65, Eff. July 1, 1968.

Compiler's note: Section 3 of Act 65 of 1968 provides: "This act shall take effect on July 1, 1968, except in any county with a population of 400,000 or more it shall take effect on July 1, 1970."

Popular name: Election Code

MICHIGAN ELECTION LAW (EXCERPT)

Act 116 of 1954

168.852 Procedure when no provision for determination of tie vote, right to recount.

Sec. 852. In case it shall appear that 2 or more persons have an equal number of votes for the same office for which but 1 person is to be nominated or elected and the same shall be the highest number of votes cast therefor, and no other provision is made in this act for determination of such tie, the board of canvassers, after notice to each of such candidates of a time and place therefor, shall determine the successful candidate by lot and shall declare and certify the same accordingly. Such determination, however, shall not preclude the right of a defeated candidate to a recount of the votes cast as provided in chapter 36 of this act.

History: 1954, Act 116, Eff. June 1, 1955.

Popular name: Election Code

FILLING OF VACANCIES (EXCERPT)

Act 199 of 1923

201.35 Vacancies in office; county officers; appointment, term.

Sec. 5. When a vacancy shall occur in an elective or appointive county office, it shall be filled in the following manner:

1. If the vacancy shall be in the office of county clerk or prosecuting attorney it shall be filled by appointment by the judge or judges of that judicial circuit and the person appointed shall hold office for the remainder of the unexpired term.

2. If the vacancy shall be in any other county office, either elective or appointive, the judge of probate, the county clerk and the prosecuting attorney shall appoint some suitable person to fill such vacancy and the person so appointed shall hold such office for the remainder of the unexpired term.

History: 1923, Act 199, Eff. Aug. 30, 1923;—CL 1929, 3369;—CL 1948, 201.35.

NOTICE OF VACANCY IN PUBLIC OFFICE (EXCERPT)

Act 190 of 1879

201.91 Vacancy; notice to appointing officer, body, or state treasurer.

Sec. 1. (1) If a vacancy occurs in any public office, and the vacancy may be filled by appointment by the governor or otherwise, notice of that vacancy and of the facts why the vacancy exists, shall, within 10 days after the vacancy occurs, be given in writing to the officer, board or body, having power to fill the vacancy by appointment. The notice shall be given as follows:

(a) If the vacancy is in any county office, except for the county clerk, by the clerk of that county.

(b) If in the office of the circuit judge or judges or recorders of a city court, by the clerk of the county where that officer resides at the time of the vacancy.

(c) If the vacancy is in the office of county clerk of any county, by the judge of probate of that county.

(d) If the vacancy is in the office of secretary of state, by the state treasurer.

(e) In all other cases, by the secretary of state.

(2) If a vacancy occurs in an office the salary for which is paid in whole or part from the state treasury, the officer, board, or body having the appointing power shall immediately after receiving notice of the vacancy notify the state treasurer of that vacancy.

History: 1879, Act 190, Eff. Aug. 30, 1879;—How. 650;—CL 1897, 1156;—CL 1915, 242;—CL 1929, 3380;—CL 1948, 201.91;—Am. 2002, Act 378, Imd. Eff. May 24, 2002.